

# **EXHIBIT A**

# CLARK HILL

P.L.C.

ATTORNEYS AT LAW

500 Woodward Avenue  
Suite 3500, Detroit, Michigan 48226-3435  
Telephone (313) 965-8300  
Fed.ID # 38-0425840

## INVOICE

Invoice # 341647

Robert D. Gordon, Receiver  
c/o Clark Hill PLC  
500 Woodward Ave.  
Suite 3500  
Detroit, MI 48226

April 15, 2009  
Client: 30711  
Matter: 122570

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RE: McKnight/ Legisi

FOR SERVICES RENDERED through March 31, 2009

Total Services:	\$110,440.35
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FOR EXPENSES INCURRED OR ADVANCED:

Filing Fees	\$350.00
Records Acquisition	\$20.00
Service of Process	\$180.00
Travel and Related Expenses	\$1,084.30
Federal Express/UPS	\$11.09

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Total Expenses:	<u>\$1,645.39</u>
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STATEMENT TOTAL	\$112,085.74
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PAYABLE UPON RECEIPT IN U.S. DOLLARS

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## DETAILED DESCRIPTION OF SERVICES

		Timekeeper Initials	Time	Narrative
<u>B110 Case Administration</u>				
03/02/09	JAS	.30		Review XRoads revised January fee application, revisions of same.
03/02/09	JAS	.20		Attention to docket.
03/02/09	VP	.30		Conference with B. Muller regarding property insurance matter; review email from J. Statham confirming receipt of payment by XRoads. payment.
03/02/09	JAS	1.30		Telephone conferences with, and voicemails, to investors.
03/03/09	JAS	.10		Attention to Legisi tax issues, voicemail from V. Petrusha regarding same.
03/03/09	VP	.40		Review various tax bills, forward same to J. Statham for review and handling.
03/04/09	JAS	.50		Review of all documents received from the Michigan Department of Treasury (.3), telephone conference with H. Payer of the Michigan department of treasury (.2).
03/04/09	JAS	.40		Draft letter to State of Michigan Department of Treasury.
03/04/09	JAS	.50		Draft correspondence to investor.
03/04/09	JAS	.30		Review correspondence received from investor Cumisky.
03/04/09	VP	.50		Review monthly statement of account from the Michigan Department of Treasury; review invoice from Genesee Regional Chamber of Commerce, communication with D. Garrison at

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Chamber of Commerce; communication with J. Statham regarding same; email with J. Statham regarding insurance issue.

03/04/09	JAS	.20	Review information received from Baker Insurance Company, email conference with V. Petrusha and B. Muller regarding same.
03/04/09	JAS	.10	Review of statement received regarding one mBank account, route to V. Petrusha with correspondence attached.
03/04/09	JAS	.50	Review and analysis of SEC response to Robb and Roth objection to Magistrate's ruling regarding fees.
03/04/09	JAS	.10	Email conference with Receiver regarding investor inquiry.
03/05/09	JAS	.10	Voice-mail from investor.
03/05/09	JAS	.20	Revise letter to Michigan Treasury Department.
03/05/09	JAS	.40	Review of Legisi bank statements and stock account statements, email to V. Petrusha regarding balancing and summary of bank statements.
03/05/09	JAS	.20	Receipt and review of Legisi mail.
03/05/09	JAS	.70	Telephone conference with Treasury Department representative (Y. Reyes) regarding notice pertaining to D. Burton, voice-mail to Y. Reyes regarding same; correspondence to Genesee Regional Chamber, route information to V. Petrusha.
03/06/09	JAS	.10	Draft email to J. Applebaum regarding investor questions regarding theft loss.
03/09/09	JAS	.30	Conference with the Receiver regarding pending matters.
03/09/09	JAS	.20	Conference with J. Applebaum regarding inquiry from investor.

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03/11/09	JAS	.30	Review of Order Appointing Receiver.
03/12/09	JAS	.30	Telephone conference with investor.
03/12/09	JAS	.20	Attention to docket.
03/14/09	JAS	.10	Email conference with investor.
03/15/09	JAS	.20	Attention to scheduling team meeting.
03/15/09	JAS	.10	Email to and from investor.
03/16/09	JAS	.20	Review letter sent to Michigan Treasury Department and notes on tax issues.
03/16/09	JAS	.60	Review documents submitted by investor Cumiskey, begin to draft letter to Mr. Cumiskey.
03/16/09	JAS	.20	Attention to website, email conference with M. Pascoe regarding update to same.
03/16/09	JAS	.20	Conference with L. Bell Guzzo regarding case status and investor inquiries.
03/16/09	JAS	.20	Attention to receipt of invoice for McKnight proffer session, conference with the Receiver regarding same, direct payment of same, email to J. Okeefe regarding same.
03/18/09	JAS	.50	Conference with the Receiver regarding pending issues.
03/18/09	JAS	.30	Review article regarding theft loss tax deduction for Ponzi victims and conference with J. Applebaum regarding same.
03/18/09	VP	.60	Received check from Gateway Centre Title Co. for the 8027 Kovacs Dr. property; conference with bank representative and attend to depositing check with bank; conference with B. Muller; update balance sheet.
03/18/09	JAS	.20	Email to J. Devree regarding theft loss for Ponzi scheme victims.

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03/19/09	JAD	.80	Analyze new IRS rules for theft loss deductions in fraudulent investment schemes; review and reply to email from J. Statham regarding same.
03/23/09	JAS	.20	Email conference with investor.
03/23/09	JAS	.10	Email conference with the Receiver regarding website update.
03/23/09	JAS	.30	Email conference with the Receiver regarding case status and next steps.
03/23/09	JAS	.20	Conference with J. Applebaum regarding case status and next steps.
03/23/09	JAS	.20	Telephone conference with investor.
03/24/09	JAS	.80	Draft update to investors, conference with J. Applebaum regarding same, revise update to investors, email to M. Pascoe regarding posting.
03/24/09	JAS	.20	Additional email conference with M. Pascoe regarding website.
03/24/09	JAS	.20	Email conference with T. Weed and S. Pattison regarding Legisi Quick Books records.
03/24/09	JAS	2.50	Respond to numerous investor inquiries.
03/24/09	JAS	.50	Review emails regarding theft loss requirements, telephone conference with investor regarding same.
03/24/09	JAS	.20	Additional voicemails from investors.
03/24/09	LBG	1.30	Review Receiver's mailbox (investor voicemails and emails); forward various emails to Receiver's attorneys for handling; forward new investor information to XRoads for entry into database.
03/25/09	JAS	.30	Review XRoads February fee statement, draft notes to the Receiver regarding same.

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03/25/09	JAS	.20	Conference with J. Applebaum regarding pending matters.
03/25/09	JAS	.20	Email to and from M. Pascoe regarding February fee statement.
03/25/09	JAS	1.50	Return emails and telephone calls from investors.
03/25/09	JAS	1.00	Draft and revise letter to investor.
03/25/09	JAS	.20	Additional email conference with investor.
03/26/09	JAS	.50	Respond to investor emails and conference with J. Applebaum regarding letter to investor.
03/26/09	JAS	.30	Telephone conference with and email to and from J. Okeefe regarding pending matters.
03/26/09	JAS	5.90	Draft and revise Third Report and Accounting.
03/26/09	JAS	.30	Review and revise letter to investor.
03/26/09	JAS	.20	Email conference with T. Weed regarding required documents.
03/26/09	LBG	.20	Telephone conference with investor R. Carver regarding update on case.
03/27/09	JAS	.30	Telephone conference with investor, email conference with investor.
03/27/09	JAS	.10	Voicemail to investor Cumiskey.
03/27/09	JAS	.30	Additional revisions to letter to W. Cumiskey, email to W. Cumiskey.
03/30/09	JAS	.20	Attention to Legisi mail.
03/30/09	JAS	.20	Voicemails to and from M. Pascoe.
03/30/09	JAS	.20	Review correspondence from the Receiver regarding investor inquiries.

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03/31/09	JAS	.10	Voicemail from M. Pascoe of XRoads.
03/31/09	JAS	.20	Conference with J. Applebaum regarding investor inquiries.

## B130 Asset Disposition

02/24/09	JAS	.10	Email to D. Plas regarding stock holdings.
03/02/09	JAS	.20	Conference with B. Muller regarding status of real property disposition.
03/02/09	BJM	3.60	Correspond with property manager regarding payment of property management expenses; correspond with property insurance agent regarding notice of cancellation; confer with V. Petrusha regarding same; correspond with realtor regarding listing agreements and status of property listings; review correspondence from property manager and realtor related to property management expenses and property listings.
03/03/09	BJM	.50	Correspond with realtor regarding sale of Springdale and Kovacs properties.
03/04/09	BJM	2.20	Draft and prepare covenant deeds for conveyance of Springdale and Kovacs properties; correspond with realtor regarding same; review title commitments and closing documents related to sales of properties.
03/06/09	BJM	2.70	Supplement and revise creditor's exam to be completed by D. Bistricky and K. Bistricky; correspond with property manager regarding transfer of possession of Springdale and Kovacs properties, transfer of utilities and cancellation of insurance policies; correspond with realtor regarding amendment to Springdale purchase agreement, contemplated entry of orders and proposed closing dates.

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03/09/09	JAS	.10	Conference with J. Applebaum regarding hearing on motions to sell real property.
03/09/09	BJM	3.30	Participate in conference call with title company and real estate agent regarding court approval timeline, required closing documents and revised closing dates; prepare, review and revise documents related to same; correspond with property manager regarding cancellation of insurance policies, transfer of utilities and miscellaneous matters related to transfer of possession of Springdale and Kovacs properties.
03/11/09	BJM	2.80	Draft, review and revise closing documents; prepare for motion hearing; confer with J. Statham regarding same.
03/11/09	JAS	.30	Email conference with B. Muller regarding sale of real property.
03/11/09	JAS	.40	Prepare pleadings filed in connection with sale of real properties in preparation for tomorrow's hearing.
03/11/09	JAS	.30	Conference with J. Applebaum and B. Muller regarding hearing on sale of real property.
03/12/09	JAS	2.60	Prepare for and attend hearing on motions to sell real property.
03/12/09	JAS	.30	Conference with R. Gordon regarding hearing on motions to sell real property and other pending matters.
03/12/09	JAS	.20	Conference with J. Applebaum regarding hearing on motions to sell real property.
03/12/09	JDA	.30	Conference with J. Statham regarding hearing on approval of residential real estate sales.

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03/12/09	BJM	4.30	Prepare for and attend motion hearing; confer with J. Statham regarding same; correspond with title company regarding required closing document revisions; correspond with property manager regarding closure of property management accounts for Kovacs and Springdale properties.
03/13/09	BJM	2.90	Obtain certified orders; receive and review revised closing documents.
03/16/09	BJM	2.60	Prepare for closing of sale of Kovacs property; review, revise, finalize documents and coordinate execution of same; correspond with realtor, property manager and title company regarding sale.
03/16/09	BJM	1.20	Correspond with property manager regarding status of miscellaneous property insurance policies with specific attention to available options to consolidate, eliminate and/or amend policies to effectuate cost savings.
03/17/09	BJM	5.20	Prepare for and attend closing of sale of Kovacs property; attend to miscellaneous post-closing items.
03/17/09	JAS	.40	Telephone conferences and email conference with B. Muller regarding Kovacs closing documents, brief review of same, obtain the Receiver's signature.
03/18/09	BJM	1.20	Attend to post-closing matters related to Kovacs sale; review closing file for Springdale sale and correspond with realtor regarding same.
03/19/09	BJM	1.60	Revise legal description on Kovacs Covenant Deed to correct title company error; correspond with title company regarding same.

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03/23/09	BJM	3.40	Correspond with listing agent regarding offer on Miller Road suites and undeveloped Miller Road parcel; review purchase agreement and negotiate counteroffer; review June 2008 appraisals of properties in connection with same; revise purchase agreement.
03/25/09	JAS	.20	Telephone conference with B. Muller regarding offer to purchase Legisi office suites.
03/26/09	BJM	1.80	Correspond with property appraisers regarding orders for new appraisals; draft and prepare 10-day notice of sale; correspond with property manager regarding status of property management account and miscellaneous management issues.
03/27/09	BJM	1.60	Review proposals for appraisals; correspond with appraisers regarding same; review revised offer on Miller Road properties; draft and prepare summary of offer; confer with J. Statham and correspond with R. Gordon regarding same.
03/27/09	JAS	.50	Voicemail to and from Veritas regarding personal property, conferences with B. Muller regarding same and offer to purchase properties and surrounding issues.
03/28/09	JAS	.20	Email conference with P. Reilley and R. Gordon regarding proposed sale of vehicles.
03/30/09	BJM	1.80	Correspond with appraisers regarding reduction of appraisal cost proposal; correspond with realtor regarding amendment to Springdale purchase agreement to extend closing; correspond with L. Bell-Guzzo and R. Gordon to facilitate execution of purchase agreement related to Miller Road properties.

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03/31/09	BJM	1.50	Correspond with listing agent regarding new offer on single Miller Road office suite; review offer; confer with J. Statham regarding same; review statute to determine obligation to consider new offer in light of signed proposal on same suite with other purchaser.
03/31/09	JAS	.30	Review correspondence from the Receiver regarding offer to purchase Legisi property, confer with B. Muller regarding same.

<u>B171 Employment/Fee Applications of Debtor</u>			
03/04/09	JAS	2.50	Review and revise Plante Moran engagement letter, email to the Receiver regarding same, draft application to employ Plante Moran and affidavit of T. Weed.
03/04/09	JAS	.40	Review engagement letter provided by Sedgwick Detert, review of Receiver Order, email to R. Gordon and E. Hood regarding employment of Sedgwick Detert.
03/05/09	JAS	1.00	Draft application to employ Sedgwick as local counsel.
03/05/09	JAS	.20	Receipt and review of revised engagement letter to employ Sedgwick as local counsel for the Receiver, email from R. Gordon and E. Hood regarding same.
03/06/09	JAS	.50	Revise application to employ Plante Moran.
03/06/09	JAS	.50	Revise application to employ Sedgwick.
03/06/09	JAS	.30	Email conference with E. Hood regarding employment of Sedgwick, email to K. Waterway regarding execution of affidavit.
03/07/09	JAS	.40	Email conference with E. Hood regarding changes to Sedgwick retention application, email same to SEC.

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03/09/09	JAS	1.00	Attention to retention of Sedgwick and Plante Moran, review final engagement letters and obtain R. Gordon signature, email conference with T. Weed regarding affidavit, email to E. Hood and J. Applebaum regarding Waterway affidavit, prepare application to employ Plante Moran and email to SEC for review, receive approval of application to employ Sedgwick.
03/09/09	JAS	.20	Additional email conference with T. Weed regarding employment, review of revised affidavit.
03/11/09	JAS	.10	Receipt and review of email from J. Birkenheier consenting to employment of Plante Moran.
03/12/09	JAS	.20	Final review of motion to employ Plante Moran, assemble exhibits for filing.
03/20/09	JAS	.20	Telephone conference with Clerk to Judge Steeh regarding entry of Orders.

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B180 Asset Analysis and Recovery

03/02/09	JAS	.20	Email conference with E. Hood regarding potential litigation.
03/03/09	JAS	.20	Brief review of cover letter and documents produced by K. Redman.
03/03/09	JAS	.10	Email conference with E. Hood regarding potential party of interest.
03/03/09	JAS	.10	Email conference with E. Hood regarding Comtrust.
03/03/09	JAS	.10	Email conference with J. Okeefe and E. Hood regarding McKnight transfers.
03/04/09	JAS	1.00	Research regarding contact information for potential witness.

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03/04/09	JAS	.50	Email conference with team regarding status of McKnight personal residence, conference with B. Muller regarding same, locate information regarding mortgage.
03/04/09	JAS	.60	Brief review of information regarding transfers made to various investors, route same to E. Hood for review.
03/04/09	BJM	2.00	Confer with J. Statham regarding lis pendens filing on McKnight residence; correspond with J. Kopietz regarding same; conduct research on Genesee County Register of Deeds website; conduct legal research regarding creditors' rights to entireties interests.
03/04/09	JAS	.20	Receipt and review of emails regarding filing of Lis Pendens against McKnight residence.
03/04/09	JSK	.30	Confer with B. Muller regarding lis pendens issues and related follow up.
03/05/09	JAS	.20	Conference with the Receiver regarding filing of Lis Pendens and McKnight personal residence.
03/05/09	JAS	.10	Email conference with the Receiver and E. Hood regarding revisions to local counsel engagement letter.
03/05/09	BJM	1.80	Supplement and revise creditor's exam to be completed by D. Bistricky and K. Bistricky.
03/06/09	CEM	.20	Telephone conference with E. Hood regarding CB Breckin and Brekford.
03/07/09	EJH	1.50	Review and analysis of E-Bullion summaries.
03/09/09	JAS	.10	Attention to emails from Sedgwick regarding service of subpoena.

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03/10/09	EJH	3.50	Conference with FBI agent regarding E-Bullion records; email regarding same; continued review and analysis of E-Bullion records.
03/10/09	DSK	.70	Telephone conference with K. Boylan, process server, regarding process of service; prepare letter to K. Boylan, providing requested information; prepare documents for service.
03/11/09	EJH	2.20	Review E-Bullion and E-Gold data; conference with N. Gant regarding data analysis.
03/11/09	NMG	.60	Plan strategy with E. Hood regarding analysis of E-Bullion and E-Gold Account Information.
03/11/09	JAS	.20	Conference with J. Applebaum and J. Kopietz regarding McKnight personal residence.
03/11/09	JAS	.10	Email conference with the Receiver et. al., regarding potential causes of action.
03/11/09	NMG	6.50	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/12/09	NMG	6.20	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/13/09	NMG	1.00	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/13/09	NMG	7.30	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/14/09	JAS	.20	Email conference with E. Hood regarding potential cause of action.
03/15/09	JAS	.10	Email conference with E. Hood regarding pending issues.

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03/16/09	JAS	.20	Conference with B. Muller regarding insurance for Legisi property and business.
03/16/09	JAS	1.20	Begin to draft deposition outline for deposition of J. Duncanson.
03/16/09	NMG	5.00	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/17/09	JDA	1.40	Conference with Receiver and E. Hood regarding Florida depositions and Sierra/Royal Palm claims.
03/17/09	JAS	3.00	Continue to prepare deposition outline for deposition of J. Duncanson.
03/17/09	JAS	1.50	Meeting with R. Gordon, J. Applebaum, E. Hood regarding Legisi causes of action.
03/17/09	JAS	1.50	Research regarding potential causes of action, conference with the Receiver regarding same, email conference with E. Hood regarding same.
03/17/09	JDA	.60	Conference with J. Statham regarding fraudulent transfer claims analysis.
03/17/09	JDA	.60	Research regarding tort theories of liability and aiding and abetting fraudulent transfers.
03/17/09	NMG	5.10	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/17/09	JAS	.50	Conference with J. Applebaum regarding potential cause of action against third party.
03/18/09	JAS	1.30	Assemble relevant pleadings for P. Smith review, conferences with P. Smith and J. Applebaum regarding causes of action against third parties.

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03/18/09	JAS	5.00	Research regarding claims and causes of action against third parties.
03/18/09	NMG	6.40	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/19/09	JDA	1.60	Conference with J. Statham and C. Murphy regarding Sierra litigation claims; conference with E. Hood regarding same; conference with J. Statham and review research and statutory authority regarding Michigan Uniform Fraudulent Transfer Act.
03/19/09	JAS	.90	Email conference with E. Hood et. al., regarding causes of action against third parties, conference with P. Smith and J. Applebaum regarding causes of action against third parties, follow up conference with J. Applebaum regarding same.
03/19/09	JAS	3.10	Continued research regarding claims against third parties, add counts to complaint against third parties, conferences with J. Applebaum and C. Murphy regarding same.
03/19/09	NMG	6.00	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/19/09	CEM	.30	Conference with J. Applebaum and J. Statham.
03/19/09	CEM	.20	Telephone conference with M. Bayes - investor relations concern.
03/19/09	CEM	1.00	Conference with J. Applebaum; conference with J. Statham; review drafts and claims.
03/20/09	CEM	2.50	Conferences with J. Applebaum, J. Statham, E. Hood and R. Gordon regarding claims and factual developments.

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03/20/09	JAS	1.00	Review procedures regarding filing of claim against third parties.
03/20/09	JAS	2.50	Additional conference with E. Hood, C. Murphy, R. Gordon, and J. Applebaum regarding causes of action; attention to obtaining transcripts of depositions taken last week.
03/20/09	NMG	5.30	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/20/09	KAG	1.60	Research regarding recent cases filed related to Madoff Ponzi scheme and obtain current dockets for review.
03/20/09	JDA	.80	Conference with J. Statham regarding fraudulent transfer litigation; conference with C. Murphy regarding FINRA action issues.
03/20/09	JDA	2.10	Conference with C. Murphy, E. Hood, R. Gordon and J. Statham regarding FINRA claims and district court litigation claims, report on depositions of Sierra members and Rosetto.
03/20/09	JAS	2.50	Meeting with C. Murphy regarding potential causes of action, discussions with J. Applebaum and P. Smith regarding same, email conferences with E. Hood regarding same and depositions, conference with R. Gordon regarding same, beginning review of administrative agency filing procedures.
03/21/09	JDA	.30	Correspondence with E. Hood regarding claims against All American and collectibility issues.
03/22/09	EJH	3.00	Review deposition transcripts.
03/23/09	JAS	1.00	Telephone conference with E. Hood, C. Murphy, J. Applebaum, R. Gordon regarding potential causes of action against third parties.

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03/23/09	NMG	7.50	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/23/09	JDA	1.10	Conference with E. Hood, C. Murphy, J. Statham and R. Gordon regarding claims, issues, and discussion of Michigan Uniform Fraudulent Transfer Act claims.
03/23/09	JAS	1.80	Review of documents produced to SEC, analyze amount invested in Brain Matters and amount of units purchased.
03/23/09	JAS	.20	Conferences with R. Gordon and J. Applebaum regarding status of causes of action against third parties.
03/24/09	NMG	6.50	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/24/09	JAS	1.40	Prepare for and participate in telephone conference with B. Tanase, secret service, SEC, and Clark Hill team regarding case status.
03/24/09	JAS	.50	Attention to Legisi wire transfers, review documents, voicemail to J. Okeefe regarding same, telephone conference with Becky of Veritas regarding same.
03/24/09	EJH	1.90	Preparation for and participation in conference call regarding coordinated activities; email to agent regarding bank account information.
03/24/09	CEM	1.20	Conference call with Secret Service, SEC and DOJ personnel and E. Hood and J. Statham.
03/25/09	JAS	.50	Voicemail from and telephone conference with Becky of Veritas regarding recovery of information, telephone conference with R. Rytman of Veritas regarding retention of Legisi computers, voicemail to B. Tanase regarding retention of Legisi computers.

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03/25/09	NMG	1.00	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/25/09	JAS	.10	Attention to scheduling of meeting with SEC regarding sources and uses chart.
03/25/09	NMG	7.70	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/26/09	JDA	.40	Correspondence with E. Hood and J. Statham regarding Brekford claims and related issues.
03/26/09	NMG	6.50	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/26/09	EJH	2.30	Conference with P. Ross, J. Birkenheier, et al. regarding background documents for Royal Palm and related issues; review financial information; follow up regarding same.
03/26/09	JAS	.50	Review and analyze spreadsheet received from SEC, conferences with E. Hood and J. Applebaum regarding tomorrow's meeting.
03/27/09	JAS	.10	Voicemail to unemployment insurance agency.
03/27/09	NMG	7.50	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.
03/27/09	JAS	.20	Voicemail from G. Robinson, email conference with team regarding same.
03/27/09	EJH	1.50	Conference with J. O'Keefe, K. Barrett and J. Statham regarding money flows and potential additional claims; review Royal Palm spreadsheet prepared by K. Barrett; review material forwarded by J. Statham.

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03/27/09	JAS	1.50	Prepare for and attend call with E. Hood, J. Okeefe, and K. Barrett, follow up call with E. Hood.
03/27/09	JAS	3.50	Attention to issues regarding recovery of various Legisi assets; multiple telephone conferences with entities regarding same; create tasks list regarding same; conferences with J. Applebaum and R. Gordon regarding same.
03/27/09	JDA	.80	Conference with J. Statham and telephone conference with R. Gordon, et. al., regarding McKnight asset investigation issues.
03/30/09	JAS	.30	Telephone conference with R. Rytman, follow up conference with J. Applebaum.
03/30/09	JAS	.30	Review of prior correspondence from R. Rytman regarding recovery of assets, email to J. Okeefe regarding same.
03/30/09	JDA	.60	Correspondence from E. Hood and review of Royal Palm appraisals.
03/30/09	JAS	.40	Research regarding Ponzi scheme issues; email to team regarding same.
03/30/09	JDA	.90	Conference with J. Statham and E. Hood regarding McKnight asset investigation issues; review research regarding litigation claims issues.
03/30/09	JAS	.60	Telephone conference with Unemployment insurance agency regarding recovery of tax credit, follow up email to K.K. George regarding same.
03/30/09	JAS	.20	Email from K.K. George regarding steps to recover unemployment tax credit and review of forms sent regarding same.
03/30/09	NMG	7.60	Analyze E-Bullion and E-Gold Account Information and prepare analysis of gains and losses.

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03/30/09	JAS	.20	Conference with B. Gill regarding LAFCU records.
03/30/09	EJH	4.70	Conference with counsel regarding strategy issues; conference with counsel for witness; review materials on properties; review research regarding potential claims; review background documents.
03/30/09	JAS	.40	Telephone conference with E. Hood and J. Applebaum regarding pending matters.
03/30/09	JAS	.30	Telephone conference with J. Baker regarding LAFCU, follow up review of prior correspondence.
03/30/09	JAS	.20	Additional telephone conference with J. Baker regarding LAFCU.
03/31/09	JAS	.80	Review records received from LAFCU.
03/31/09	JAS	.30	Review correspondence from R. Rytman, email conference with R. Rytman and team.
03/31/09	JAS	.20	Telephone conference with R. Rytman regarding pending matters.

<u>B191</u>		<u>Litigation</u>	
03/01/09	EJH	1.00	Review complaint versus Elite and others; email correspondence with C. Murphy regarding discovery issues.
03/01/09	JAS	1.00	Review complaint against Elite consulting; attention to emails between team regarding filing of same.
03/01/09	CEM	.50	Emails from and to J. Applebaum, E. Hood and R. Gordon regarding Elite matter.
03/01/09	CEM	3.00	Revise complaint against Elite; emails to R. Gordon, E. Hood et al.
03/02/09	JDA	.70	Review of finalized complaint regarding Elite Consulting Group, et. al.

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03/02/09	JDA	.50	Review of SEC's opposition to Roth and Robb objection and affidavit of J. Birkenheier regarding same.
03/02/09	EJH	4.70	Finalize complaint against Elite, et al. and arrange for filing; witness research; email to counsel regarding depositions.
03/03/09	EJH	5.90	Preparation of subpoenas duces tecum to various witnesses; follow up regarding service of process; preparation of correspondence to counsel regarding subpoenas; email correspondence with counsel regarding same; further research on witnesses; review E-Bullion documents.
03/04/09	EJH	1.60	Conference with SEC attorney regarding discovery issues; review emails from SEC attorney; email correspondence with Assistant U.S. Attorney regarding McKnight; attention to deposition issues.
03/04/09	JAS	.50	Review of Complaint against Elite.
03/06/09	EJH	1.30	Conference with SEC attorney regarding depositions and other discovery issues; review application to employ local counsel; follow up regarding same; preparation for depositions.
03/07/09	EJH	4.70	Preparation for depositions.
03/08/09	EJH	4.50	Preparation for depositions.
03/10/09	EJH	2.50	Continued preparation of complaint; attention to service of process issues; conference with SEC attorney regarding case status.
03/11/09	EJH	2.30	Continued preparation of complaint.
03/11/09	JDA	.20	Correspondence with E. Hood regarding complaint against Royal Palm and Sierra, et. al.

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03/12/09	EJH	7.50	Continued preparation of complaint; conference with counsel regarding same.
03/13/09	EJH	4.70	Continued preparation of complaint; finalize deposition arrangements; conference with J. Birkenheier regarding depositions; email correspondence with counsel regarding complaint.
03/14/09	EJH	5.20	Continued preparation for depositions.
03/14/09	JDA	.70	Correspondence from E. Hood and beginning review of complaint against Royal Palm, et. al.
03/15/09	EJH	7.80	Continued preparation for depositions.
03/16/09	JAS	.30	Beginning review of Complaint against various entities drafted by E. Hood.
03/16/09	EJH	2.00	Continued preparation for depositions.
03/17/09	EJH	9.70	Continued preparation for depositions.
03/18/09	EJH	8.30	Continued preparation for and taking of deposition of Bruce Rosetto.
03/18/09	PCS	6.00	Confer with counsel regarding case status; review file and research law regarding aiding and abetting liability, concert of action, money laundering, civil conspiracy, and law firm liability for partner actions.
03/19/09	PCS	4.00	Additional research regarding law firm liability; confer with counsel regarding case status and strategy; draft new sections for arbitration complaint.
03/19/09	EJH	10.50	Continued preparation for and taking of depositions of A. Goddard, M. Lichtenstein, and E. Bloom.

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03/20/09	EJH	6.20	Continued preparation for and attendance at deposition of J. Duncanson; conference with receiver and co-counsel regarding claims; review documents produced by Sierra.
03/21/09	EJH	3.20	Email to receiver regarding claims; review testimony; preparation of memorandum regarding same.
03/21/09	CEM	3.50	Research for Statement of Claim against Sierra et al.
03/22/09	CEM	10.00	Research, draft and revise statement of claim.
03/23/09	CEM	1.00	Emails from and to E. Hood; revise statement of claim.
03/23/09	CEM	6.00	Review, revise and research regarding statement of claim against Sierra respondents and issuers.
03/23/09	CEM	1.50	Review, revise and prepare for filing; conference with J. Statham and J. Applebaum; emails from and to E. Hood.
03/23/09	JAS	4.80	Review and revise Statement of Claim against third parties, attention to completion of paperwork required for filing of same.
03/23/09	JDA	2.60	Review and revise drafts of FINRA complaint against Sierra, Lichtenstein, Goddard and Bloom, et. al.; conference with C. Murphy and J. Statham regarding same.
03/23/09	EJH	6.30	Review transcripts; review latest version of complaint against Sierra; conference call with counsel to discuss complaint and related issues.

B310	Claims Administration - General		
03/13/09	JAS	.20	Review and revision of claims forms.
03/15/09	JAS	1.20	Revise claims procedures motion.

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03/16/09	JAS	2.50	Research regarding claims reconciliation procedures; further revise claims procedure motion.
03/18/09	SW	1.50	Create draft of Proof of Claim form.
03/18/09	SW	1.50	Prepare draft of Instruction for Proof of Claim Form.
03/25/09	JAS	1.00	Review and revise claim forms.
03/25/09	SW	2.50	Continue to draft, review and revise Proof of Claim and Notice of Bar date forms, conference with J. Statham regarding same.
03/26/09	JAS	.20	Conference with S. Washington regarding additional revisions to various claim related documents.
03/30/09	JAS	3.50	Research regarding claims valuation and distribution mechanisms, revise claims procedures motion, conference with J. Applebaum regarding same.

\$110,440.35

## TIMEKEEPER SUMMARY

Client Name	<u>Robert D. Gordon, Receiver</u>
Matter Description	<u>McKnight/ Legisi</u>
Service Period	<u>02/24/09 thru 03/31/09</u>

<u>Code/Task Category</u>	<u>Timekeeper</u>	<u>Rate</u>	<u>Hours</u>	<u>Expenditure</u>
B110	Case Administration Lauralyn Bell-Guzzo	\$99.00	1.50	\$148.50

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	Jeffrey A. DeVree	\$355.50	.80	\$284.40
	Valentina Petrusha	\$153.00	1.80	\$275.40
	Jami Ann Statham	\$189.00	27.90	\$5,273.10
	<hr/>			
	<b>TOTAL</b>		32.00	<b>\$5,981.40</b>
 B130	 Asset Disposition			
	Joel D. Applebaum	\$382.50	.30	\$114.75
	Brandon J. Muller	\$193.50	44.20	\$8,552.70
	Jami Ann Statham	\$189.00	6.10	\$1,152.90
	<hr/>			
	<b>TOTAL</b>		50.60	<b>\$9,820.35</b>
 B171	 Employment/Fee Applications of Debtor			
	Jami Ann Statham	\$189.00	7.50	\$1,417.50
	<hr/>			
	<b>TOTAL</b>		7.50	<b>\$1,417.50</b>
 B180	 Asset Analysis and Recovery			
	Joel D. Applebaum	\$382.50	11.20	\$4,284.00
	Kathleen Gamache	\$117.00	1.60	\$187.20
	Norma M. Gant	\$234.00	93.70	\$21,925.80
	Edward J. Hood	\$328.50	20.60	\$6,767.10
	Joseph S. Kopietz	\$270.00	.30	\$81.00
	Diane S. Kramer	\$135.00	.70	\$94.50
	Brandon J. Muller	\$193.50	3.80	\$735.30
	Charles E. Murphy	\$333.00	5.40	\$1,798.20
	Jami Ann Statham	\$189.00	43.70	\$8,259.30
	<hr/>			
	<b>TOTAL</b>		181.00	<b>\$44,132.40</b>
 B191	 Litigation			
	Joel D. Applebaum	\$382.50	4.70	\$1,797.75
	Edward J. Hood	\$328.50	99.90	\$32,817.15
	Charles E. Murphy	\$333.00	25.50	\$8,491.50
	Paul Smith	\$256.50	10.00	\$2,565.00
	Jami Ann Statham	\$189.00	6.60	\$1,247.40
	<hr/>			
	<b>TOTAL</b>		146.70	<b>\$46,918.80</b>
 B310	 Claims Administration - General			
	Jami Ann Statham	\$189.00	8.60	\$1,625.40
	Secret Washington	\$99.00	5.50	\$544.50
	<hr/>			
	<b>TOTAL</b>		14.10	<b>\$2,169.90</b>

ACTIVITY		
<b>TOTAL</b>	431.90	<b>\$110,440.35</b>